

Exhibit 3

Claim No. 7298

U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
AT MANHATTAN

AMENDED PROOF OF CLAIM - OHIO DEPARTMENT OF TAXATION

IN RE: EXECUTIVE TRUSTEE SERVICES LLC Case No.: 12-12028-S
2255 N ONTARIO STREET Chapter: 11
BURBANK, CA 91504 Claim Date: 10/24/2013
AKA/DBA - EXECUTIVE TRUSTEE SERVICES INC

1. The undersigned, whose office address is at 30 East Broad Street, Columbus, Ohio 43215, is the duly appointed agent of the Tax Commissioner of the State of Ohio and is authorized to make this Proof of Claim on behalf of the claimant.
2. **Claimant filed an original Proof of Claim dated 8/16/2012 in the amount of \$6,420,622.09. Claimant has cause to believe this Proof of Claim contained inadequate information. Wherefore this Amended Proof of Claim should be considered to supersede the previous.**
3. The debtor is now indebted to the State of Ohio in the amount set forth below, as follows:

1 Commercial Activity Tax Assessment XXXXX5231

1. Tax Due For 1/1/2006 through 12/31/2006	
2. Total Amount of Tax	\$578,175.00
3. Total Amount of Interest	\$188,637.60
4. Total Amount of Penalty	<u>\$0.00</u>
5. Total Amount of	\$766,812.60

TOTAL AMOUNT DUE **\$766,812.60**

4. No judgments have been rendered except as set out in Paragraph 3 above.
5. The amount of all payments have been credited and deducted for the purpose of making this Proof of Claim.
6. No security interest is held for this claim except to the extent that the judgment set out in Paragraph 3 above has attached to real estate owned by the debtor.
7. The tax and interest claims listed above are entitled to priority in accordance with 11 U.S.C. Section 507 (a)(8) except as specifically set forth as a Non-Priority, general unsecured claim. Any penalty is a general unsecured claim not otherwise entitled to priority.
8. Leave is requested to amend this Proof of Claim at a later date should any increased tax deficiency be disclosed or discovered.

/s/Rebecca L Daum
#0046728
10/24/2013



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KURTZMAN CARSON CONSULTANTS



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Attorney-Bankruptcy Division
Ohio Department of Taxation
PO Box 530, Columbus, OH 43216-0530

Contact Information: #614-752-6864 / Fax#614-995-0164 / Email: rebecca.daum@tax.state.oh.us

NOTICE

All checks in payment of this claim should be made payable and forwarded to the Attorney General of the State of Ohio, Collection Enforcement, 150 E. Gay Street, 21st Floor, Columbus, Ohio 43215

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**Ohio Department of
TAXATION**

Bankruptcy Division

30 E. Broad Street, 23rd floor

Columbus, Ohio 43215

(614) 752-6864 Fax (614) 995-0164

www.state.oh.us/tax/

October 24, 2013

**ResCap Claims Processing Center
c/o KCC
2335 Alaska Ave
El Segundo, CA 90245**

To whom it may concern:

Find enclosed a Proof of Claim to be filed on behalf of the Tax Commissioner of Ohio in the following cases:

**Executive Trustee Services LLC
GMAC-RFC Holding Company LLC
GMAC-RH Settlement LLC
RFC Construction Funding LLC**

**Case #12-12028-S
12-12029-S
12-12034-S
12-12069**

Please stamp the copy, with the received date and the bankruptcy claim number and return in the self addressed stamped envelope to this office.

Sincerely,

**Rebecca L. Daum
Attorney - Bankruptcy Division**

Claim No. 7299

U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
AT MANHATTAN

AMENDED PROOF OF CLAIM - OHIO DEPARTMENT OF TAXATION

IN RE: GMAC RH SETTLEMENT SERVICES LLC **Case No.:** 12-12034-S
1100 VIRGINIA DRIVE **Chapter:** 11
FORT WASHINGTON, PA 19034 **Claim Date:** 10/24/2013
AKA/DBA - GMAC RH SETTLEMENT SERVICES INC

1. The undersigned, whose office address is at 30 East Broad Street, Columbus, Ohio 43215, is the duly appointed agent of the Tax Commissioner of the State of Ohio and is authorized to make this Proof of Claim on behalf of the claimant.
2. **Claimant filed an original Proof of Claim dated 8/16/2012 in the amount of \$6,420,622.09. Claimant has cause to believe this Proof of Claim contained inadequate information. Wherefore this Amended Proof of Claim should be considered to supersede the previous.**
3. The debtor is now indebted to the State of Ohio in the amount set forth below, as follows:

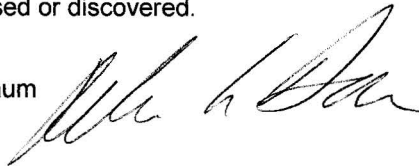
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/s/Rebecca L Daum
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12-12029-S
12-12034-S
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Sincerely,

A handwritten signature in black ink, appearing to read "Rebecca L. Daum".

**Rebecca L. Daum
Attorney - Bankruptcy Division**

Claim No. 7300

U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
AT MANHATTAN

AMENDED PROOF OF CLAIM - OHIO DEPARTMENT OF TAXATION

IN RE: GMAC-RFC HOLDING COMPANY LLC **Case No.:** 12-12029-S
8400 NORMANDALE LAKE BLVD **Chapter:** 11
MINNEAPOLIS, MN 55437 **Claim Date:** 10/24/2013
AKA/DBA - GMAC-RFC HOLDING CORPORATION, GMAC RF INC

1. The undersigned, whose office address is at 30 East Broad Street, Columbus, Ohio 43215, is the duly appointed agent of the Tax Commissioner of the State of Ohio and is authorized to make this Proof of Claim on behalf of the claimant.
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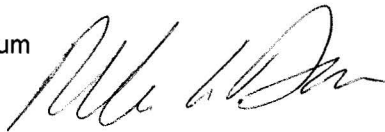
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**Case #12-12028-S
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12-12034-S
12-12069**

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Sincerely,

**Rebecca L. Daum
Attorney - Bankruptcy Division**

Claim No. 7301

U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
AT MANHATTAN

AMENDED PROOF OF CLAIM - OHIO DEPARTMENT OF TAXATION

IN RE: RFC CONSTRUCTION FUNDING LLC
8400 NORMANDALE LAKE BLVD
MINNEAPOLIS, MN 54437
AKA/DBA - RFC CONSTRUCTION FUNDING CORP

Case No.: 12-12069
Chapter: 11
Claim Date: 10/24/2013

1. The undersigned, whose office address is at 30 East Broad Street, Columbus, Ohio 43215, is the duly appointed agent of the Tax Commissioner of the State of Ohio and is authorized to make this Proof of Claim on behalf of the claimant.
2. **Claimant filed an original Proof of Claim dated 8/16/2012 in the amount of \$6,427,277.97. Claimant has cause to believe this Proof of Claim contained inadequate information. Wherefore this Amended Proof of Claim should be considered to supersede the previous.**
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**Rebecca L. Daum
Attorney - Bankruptcy Division**